



CRM-M-18940-2024

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**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

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Date of Decision : November 05, 2024

CHARANJEET SINGH

-PETITIONER

V/S

STATE OF PUNJAB AND ANR.

-RESPONDENTS

CORAM: HON'BLE MR. JUSTICE KULDEEP TIWARI

Present: Mr. Vishal Sharma, Advocate
for the petitioner.

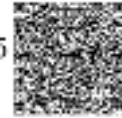
Mr. Pardeep Bajaj, D.A.G., Punjab.

Mr. Parvinder Singh Guliani, Advocate
for the Multipurpose Co-operative Agriculture Service Society.

KULDEEP TIWARI, J. (ORAL)

1. Through the instant petition cast under Section 438 of the Cr.P.C., a prayer is made for grant of anticipatory bail to the petitioner, in case FIR No.11 dated 12.03.2024, under Section 409 of the IPC, registered at P.S. Cheema, District Sangrur.

2. In his beseeching the relief of anticipatory bail for the petitioner, the learned counsel for the petitioner submits that, the alleged entry(ies) in question does not pertain to the service tenure of the petitioner, rather the same belongs to his post retirement era. He further submits that, no audit, as alleged in the FIR, has ever been conducted in respect of the affairs of the Co-operative Society concerned. Moreover, in order to falsely implicate the petitioner, not only the alleged entry(ies) were concocted, but, even some new documents also became created post the petitioner's retirement.

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3. Succinctly stated, the allegations embodied in the present FIR are that, consequent upon completion of audit of the Cooperative Society concerned for the year 2022-2023, it surfaced that, in the stock report, it was mentioned that petitioner- Charanjeet Singh, Ex-Secretary of the Cooperative Society, who retired on 31.03.2023, had made an entry dated 02.04.2023 amounting to ₹ 24,97,701.13 in the head of “Advance Account” before handing over the charge. The petitioner- Charanjeet Singh neither handed over complete report after making attestation thereon, nor gave charge of any record of the entry made in the record on 02.04.2023, inasmuch as, this would have bring to the fore the embezzlement done by him. In this way, the petitioner- Charanjeet Singh embezzled the stock of the Cooperative Society at large scale and he did not hand over the certified record. These allegations of embezzlement/serious irregularities constituted the bedrock for registration of the present FIR.

4. Record reveals that, during the course of investigation, it transpired that, the petitioner retired on 31.03.2023, however, he did not hand over the charge of stock of the Society, namely, MPCASS Ltd. Cheema. The record of the Society revealed that, the audit of the Society was carried out after retirement of the petitioner and according to the audit report for the year 2022-2023, out of the stock of the said Society, the accused issued bills in his own name on 02.04.2023 by showing the sale of various items and he also made an entry in the head of “Advance Account” amounting to ₹ 24,97,701.13. However, this amount neither became handed over to the Society, nor became deposited in the Society’s account. The details of bills, names of items and sale amount of these items, as mentioned in the status report dated 06.05.2024, are

reproduced hereunder:-

Bill No.	Date	Name of item and quantity	Sale amount
MS 22-23/1	02.04.2023	450 bags of Cattle feed	4,95,000.00
MS 22-23/2	02.04.2023	250 bags of Cattle Feed	2,46,000.00
GS 22-23/6	02.04.2023	14 pieces of ALLGRIP	700.00
GS 22-23/7	02.04.2023	5 pieces of Roundup Markfed	1000.00
GS 22-23/8	02.04.2023	19 bags of Zink	4256.00
GS 23-24/3	02.04.2023	59 bags of NPK	82,600.00
GS 22-23/6	02.04.2023	3,000.13 litre Diesel	2,56,811.13
GS 22-23/7	02.04.2023	Potash, Wheat Seed, DU Point Fert- era, IFCO MAGJEEN, Markpitla 5L, Mark Power, Nano Urea, NPK IF- FCO 500 ml, PADAN, SALFAR	2,82,830.00
GS 23-24/4	02.04.2023	Urea 45 Kg and 1185 DAP 497	3,97,664.00
GS 22-23/7	02.04.2023	Feed marked miss chokar, Ghee re- fined 15 ltr, Ghee sohna 15 lts, Khal, Mustard oil, Sarf, Soap white, Sugar, Tea motapatta tax free, Tea tax free, Tide det POW plus 4 kg, Torch, tube, Verka ghee 2 ltr, Verka Ghee, wash- ing powder	730840.00
		TOTAL AMOUNT	24,97,701.13

5. The learned counsel representing the Cooperative Society has also informed this Court that, after the charge was belatedly handed over by the petitioner, further irregularities have also come to light. In fact, the embezzled amount has swollen to ₹ 47,65,939.13 and irregularities to the tune of ₹ 1,66,82,454.02 have also been found.
6. Taking into account the gravity of the allegations, coupled with the role of the petitioner, as elaborately discussed hereinabove, this Court does not deem it a fit and deserving case to grant the extraordinary relief of anticipatory bail to the petitioner, who has *prima facie* committed embezzlement amounting to crores of rupees.
7. The argument of the learned counsel for the petitioner that there is no audit report till date, is a misconceived argument, inasmuch as, the status

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report dated 06.05.2024 and the reply dated 02.11.2024, reflect that the present FIR has been registered after conducting audit of the Cooperative So- ciety. No other argument regarding allegations about the entry(ies) in question has been raised by the learned counsel for the petitioner.

8. In summa, the instant petition is **dismissed**.

November 05, 2024

devinder

(KULDEEP TIWARI)

JUDGE

Whether speaking/reasoned

:

Yes/No

Whether Reportable

:

Yes/No